

EXHIBIT M



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September 26, 2023

VIA EMAIL

Rudolph J. Meola, Esq.
LAW OFFICE OF RUDOLPH J. MEOLA
1822 Western Avenue
Albany, New York 12203

VIA EMAIL

John Dubuc, Esq.
LAW OFFICE OF RUDOLPH J. MEOLA
1822 Western Avenue
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RE: VW Credit, Inc. v. Boscaino Collision & Towing Corp., et.al.
CASP # CV-23-1537
Third Department, Appellate Division

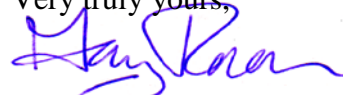
Gentlemen:

This office represents Boscaino Collision & Towing Corp.

Please be advised that this is notice to you that you failed to appear at the conference today, September 26, 2023 in good faith before the Third Department, Appellate Division as required by 22 NYCRR 1250.3(c), and it is deemed that you caused our client, a downstate towing company to incur expenses and costs, including attorneys' fees to appear in the Third Department, Appellate Division when VW Credit, Inc. had no intention of resolving the dispute between VW Credit, Inc. and Boscaino Collision & Towing Corp., when VW Credit, Inc. could have advised this office and the Third Department, Appellate Division that it had no intention of settling the above captioned matter.

Boscaino Collision & Towing Corp. demands reimbursement from VW Credit, Inc. for all of its cost, expenses and attorneys' fees in the amount of \$2,000.00 incurred as a result of the appearance before the Third Department, Appellate Division today.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Gary Rosen", written over the typed name.

Gary Rosen